

EXHIBIT 3

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)
) **Chapter 11**
LEHMAN BROTHERS HOLDINGS INC.,) **Case No. 08-13555 (SCC)**
et al.,) **(Jointly Administered)**
Debtors.)

**SUPPLEMENTAL STATEMENT TO REPORT
REGARDING EXPERT OPINION OF JUDITH K. FITZGERALD**

On May 31, 2017, I received, reviewed and considered 3 additional letters dated as of May 30, 2017, and addressed to US Bank National Association (the “Additional Comment Letters”).

The Additional Comment Letters direct and authorize the Trustees identified therein to not become an “Accepting Trustee” as to the particular pool(s)/Trust(s) identified. The Additional Comment Letters have the same substance as some of the other letters I previously reviewed and addressed in my Report.

After reviewing and considering the comments in the Additional Comment Letters, my opinion as set forth in my “Report Regarding Expert Opinion of Judith K. Fitzgerald” dated May 28, 2017 has not changed.


Judith K. Fitzgerald

Date: June 1, 2017